

मार्च 19/४७



# भारत का राजपत्र

## The Gazette of India

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भाग II—खंड 1  
PART II—Section 1

प्राधिकार के प्रकाशित  
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सं. 15]

नई दिल्ली, सोमवार, अप्रैल 3, 1989/चैत्र 13, 1911

No. 15]

NEW DELHI, MONDAY, APRIL 3, 1989/CHAUTRA 13, 1911

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अवगति संकलन  
के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

MINISTRY OF LAW AND JUSTICE  
(Legislative Department)

New Delhi, the 3rd April, 1989/Chaitra 13, 1911 (Saka)

The following Act of Parliament received the assent of the President  
on the 1st April, 1989, and is hereby published for general information:—

### THE INCOME-TAX (AMENDMENT) ACT, 1989

No. 11 OF 1989

[1st April, 1989.]

An Act further to amend the Income-tax Act, 1961.

Be it enacted by Parliament in the Fortieth Year of the Republic  
of India as follows:—

1. (1) This Act may be called the Income-tax (Amendment) Act,  
1989.

Short  
title and  
com-  
mence-  
ment.

(2) It shall be deemed to have come into force on the 24th day of  
January, 1989.

Amend-  
ment of  
section 10

43 of 1961  
2. In section 10 of the Income-tax Act, 1961 (hereinafter referred to  
as the principal Act), after clause (15), the following clause shall be  
inserted, namely:—

'(15A) any payment made, by an Indian company engaged in  
the business of operation of aircraft, to acquire an aircraft on lease  
from the government of a foreign State or a foreign enterprise under  
an agreement approved by the Central Government in this behalf.'

*Explanation.*—For the purpose of this clause, "foreign enterprise"  
means a person who is a non-resident;.

Amend-  
ment of  
section  
80G.

3. In section 80G of the principal Act,—
- (a) in sub-section (1), in clause (i), after the word, brackets, figures and letter “sub-clause (iiia)”, the words, brackets, figures and letters “or in sub-clause (iiia)” shall be inserted;
- (b) in sub-section (2), in clause (a), after sub-clause (iiia), the following sub-clause shall be inserted, namely:—
- “(iiia) the Prime Minister's Armenia Earthquake Relief Fund; or”.

Repeal  
and  
savings

4. (1) The Income-tax (Amendment) Ordinance, 1989 is hereby repealed. Ord. 1 of  
1989.

- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

V. S. RAMA DEVI,  
Secy. to the Govt. of India.

#### CORRIGENDA

The issue number “सं 21] of the Authorised Translations (Central Laws) No. 21]”

Amendment Act, 1988 (No. 18 of 1988) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 4th April, 1988 be read as “सं 20] No. 20]”.

The issue number “सं 20] of the Repealing and Amending Act, 1988 No. 20]”

(No. 19 of 1988) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 4th April, 1988 be read as “सं 20A] No. 20A]”.

The issue number “सं 20] of the High Court and Supreme Court Judges No. 20]”

(Conditions of Service) Amendment Act, 1988 (No. 20 of 1988) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 8th April, 1988 be read as “सं 21] No. 21]”.

The issue number “सं 21] of the Tamil Nadu State Legislature (Dele- No. 21]”

gation of Powers) Act, 1988 (No. 21 of 1988) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 8th April, 1988 be read as “सं 21A] No. 21A]”.